

Qwest Corporation
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Mark S. Reynolds
Senior Director – Regulatory
Public Policy



March 24, 2008

Advice No. 3647T

Carole Washburn, Executive Secretary
Washington Utilities and
Transportation Commission
P.O. Box 47250
Olympia, Washington 98504-7250

Dear Ms. Washburn:

Qwest Corporation (Qwest) is forwarding for filing the sheets listed on Attachment A.

This filing increases the City of Lakewood's occupation tax from 4.0% to 6%. The effective tax rate for billing is also increased from 4.0% to 6%. This filing is being issued in accordance with a tax remittance described in more detail in the attached Letter of Agreement between Qwest and the City of Lakewood, Washington.

Qwest respectfully requests less than statutory consideration of this filing, allowing for an effective date of April 1, 2008. While we are requesting an April 1, 2008 effective date, the Company will increase the tax rate only when the terms of the letter of agreement with the City of Lakewood have been satisfied. Qwest estimates this should occur during the 1st week of April, 2008.

If you have questions concerning this filing please contact me.

Yours very truly,

Mark Reynolds

Attachments

EXCHANGE AND NETWORK SERVICES
WN U-40

<u>SECTION</u>	<u>SHEET</u>	<u>REVISION</u>
2	70	6th